

Maine Revised Statutes

Title 36: TAXATION

Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§173. COLLECTION BY WARRANT

1. Request and issuance of warrant. If the taxpayer does not make payment as demanded pursuant to section 171, the State Tax Assessor may file in the office of the clerk of the Superior Court of any county a certificate addressed to the clerk of that court specifying the amount of tax, interest and penalty which was demanded, the name and address of the taxpayer as it appears on the records of the State Tax Assessor, the facts whereby the amount has become due, and the notice given and requesting that a warrant be issued against the taxpayer in the amount of the tax, penalty and interest set forth in the certificate and with costs. If the State Tax Assessor reasonably believes that the taxpayer may abscond within the 10-day period provided by section 171, he may, without giving notice to or making demand upon the taxpayer, request immediate issuance of a warrant. Immediately upon the filing of the certificate, the clerk of the Superior Court shall issue a warrant in favor of the State against the taxpayer in the amount of tax, interest and penalty set forth in the certificate and with costs.

[1985, c. 691, §4 (NEW) .]

2. Effect of warrant. The warrant shall have the force and effect of an execution issued upon a judgment in a civil action for taxes and may be served in the county where the taxpayer may be found by the sheriff of that county or his deputies or by any agent of the State Tax Assessor authorized under section 112, subsection 6 to collect any tax imposed by this Title. In the execution of the warrant and collection of taxes pursuant to this Title, including supplementary disclosure proceedings for that purpose under Title 14, chapter 502, an agent of the State Tax Assessor shall have the powers of a sheriff and shall be entitled to collect from the debtor the same fees and charges permitted to a sheriff. Any such fees and charges collected by that agent shall be remitted promptly to the State.

[1985, c. 691, §4 (NEW) .]

Warrants are returnable within 5 years of issuance. New warrants may be issued for collection of sums remaining unsatisfied, upon the filing of the certificate described in subsection 1, within 2 years from the return day of the last preceding warrant. [1989, c. 880, Pt. C, §1 (AMD).]

SECTION HISTORY

1985, c. 691, §4 (NEW). 1989, c. 880, §C1 (AMD).

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